In the Claims.

Sub B1

1. (Amended) A semiconductor device, comprising:

a trench element separation region including a trench formed in a surface of a semiconductor substrate, the trench element separation region isolating separate semiconductor elements;

Q1

an oxide film formed on inner walls of the trench;

a trench filling insulating material filling the trench and having edges above the inner walls of the trench that are defined by side edges of a sacrificial layer formed by an etching process including a neutral radical; and

wherein inner wall edges in a top section of the trench and the edges of the trench filling insulating material are formed so as to be essentially located on the same plane.

Please cancel claim 2. ✓

Sub C1

Q2

3. (Amended) The semiconductor device of claim 1, wherein the sacrificial layer is a silicon nitride film.

Please cancel claim 4. ✓

Sub B2

Q3

7. (Amended) A semiconductor device, comprising:

a trench element separation region including a trench formed in a surface of a semiconductor substrate, the trench element separation region isolating a first doped channel layer of a first insulated gate field effect transistor (IGFET) from a second doped channel layer of a second IGFET;

an oxide film formed on inner walls of the trench;

a trench filling insulating material filling the trench and having edges above the inner walls of the trench defined by side edges of a sacrificial layer formed by an etching process including a neutral radical; and

wherein inner wall edges in a top section of the trench and the edges of

G3 the trench filling insulating material are formed so as to be essentially located on the same plane.

Please cancel claim 8.

SUBC1 9. (Amended) The semiconductor device of claim 7, wherein:

q4 the etching process includes a fluorine radical.

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